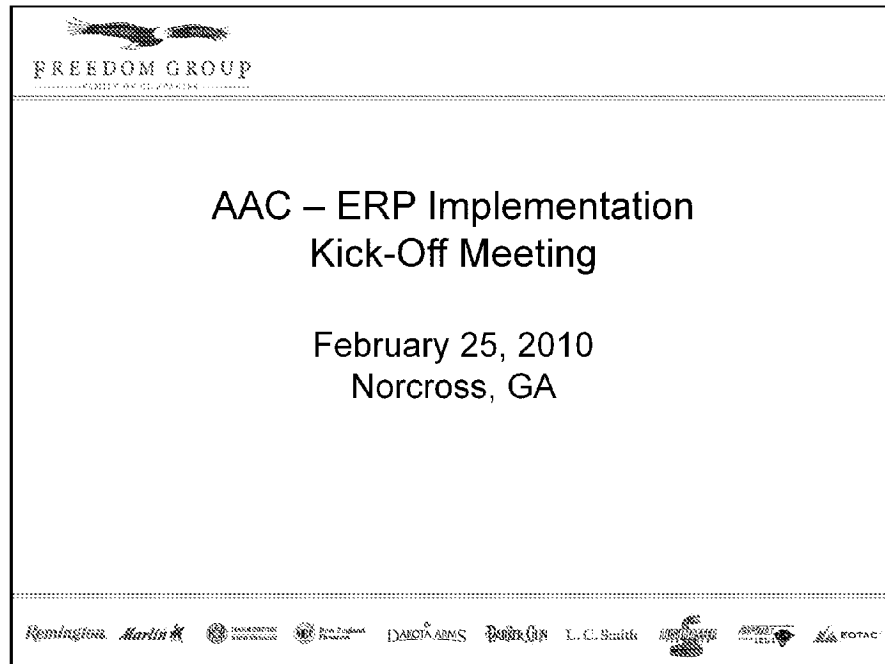


Exhibit 40




**FREEDOM GROUP**

Agenda

- * 9:00am Opening Comments
 - * Project Objectives and Key Points
 - * Measuring Success
 - * DBA Modules (Functions) in Project Scope
 - » Project Scope - Other
- * 9:30am Team Structure, Roles and Responsibilities
 - * Project Steering Committee
 - * Project Team
- * 10:00am Project Plan
- * 10:30am Requirements
- * 11:00am Deliverables
 - * ERP Project
 - » Infrastructure
- * 11:30am Next Steps/Further Discussion
- * DBA Demo (As Needed/Wanted)
















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Project Objectives and Key Points

- ✧ Official Start Date: 03/15/2010 : Go Live: 05/03/2010
- ✧ Transactional data integrity and process integration across all modules / functions in scope
- ✧ Provide the functionality required to retire QuickBooks, Fish Bowl, Silent Island
- ✧ Assure financial transactions are tied into operational events
- ✧ Assure sales, operational, financials, and inventory data remains accurate
- ✧ Real time reporting of core operational, sales, and financial information
- ✧ Improve the resource efficiencies and productivity wherever possible
- ✧ Systematic and manual controls that are adequate and auditable
- ✧ Establish Roles, Responsibilities, and Access Privileges for AAC and FGI personnel
- ✧ Assure data protection and access controls are in place to safeguard data
- ✧ Assure that Madison can report financials and monitor AAC business activities
- ✧ Solution should balance the functionality and controls required, ease of use, and support costs
- ✧ Solution should be able to scale up with the business to \$50-100M of revenue
- ✧ Implement a stable infrastructure that can be mostly supported and monitored remotely
- ✧ Wherever possible, develop standards across Remington companies














Measuring Success

Oakpointe is a partner with skin in the game

- * Holdback of portion of fees, pending signoff of Project Scope, UAT / Go, No-Go / Implementation
- * At approximately 60 days after implementation (Go Live), all members of the Project Steering Committee will individually provide a rating of 1 – 5 for each of the following criteria:
 - * Overall quality of system, data, and user readiness at the time of implementation.
 - * Quality of internally and externally facing reports at the time of implementation.
 - * Quality of internally and externally facing reports ~60 days after implementation.
 - * Accuracy of Data in the system ~60 days after implementation.
 - * Overall quality of system ~60 days after implementation.
 - * User system and process adoption ~60 days after implementation.
- * A Success Bonus will be paid to Oakpointe as follows:

* If (Points Attained) / (Total Possible Points) >= 90%;	100% Payout
* If (Points Attained) / (Total Possible Points) >= 80% & < 90%;	75% Payout
* If (Points Attained) / (Total Possible Points) >= 70% & < 80%;	50% Payout
* If (Points Attained) / (Total Possible Points) >= 60% & < 70%;	25% Payout
* If (Points Attained) / (Total Possible Points) < 60%;	0% Payout
























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DBA Modules (Functions) in Project Scope

- ✧ Integrated Financial Suite
 - ✧ Account Payable
 - ✧ Accounts Receivables
 - ✧ General Ledger
- ✧ Order Pricing and Management
- ✧ Distribution and Shipping
- ✧ Billing
- ✧ Purchasing
- ✧ Inventory Management (Raw, WIP, and Finished Goods)
- ✧ Master Production Scheduling
- ✧ Material Requirements Planning
- ✧ Shop Floor Control
- ✧ Master Data Management
 - ✧ Customer Data Management
 - ✧ Vendor Data Management
 - ✧ Product Data Management (including BOM and Routing)





FREEDOM GROUP



Project Scope - Other


- * BATF Compliance: Capability to define, develop and integrate custom forms and manage documents required for external registration and compliance based upon specific customer and material criterion
- * Serialization Management: Serial number and ownership tracking are required, based on the highly regulated nature of the products. Pre-process, In-process, Post-process identification and tracking are required
- * FGI Reporting: Monthly reporting through defined templates to BPC
- * Work Flow: Message notification and triggers, activity sequencing, routing, and status changes
- * Document Management and control: Store, track, and route scanned and electronic images and templates







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

Project Steering Committee



* Purpose: The Project Steering Committee will meet regularly to access status, de-risk emerging issues, and be sign off on major project milestones before project can move to the next phase.



* The recommended team is (for further discussion):



- ✦ Trevor Shaw
- * Jeff Costantin
- * Lynsey Thompson
- ✦ Lee Koz
- ~ William Hewitt
- * Key User 5 from AAC
- ✦ Key User 6 from AAC
- * Brian Turner
- * Jason Gyure
- ✦ Roger Mustian






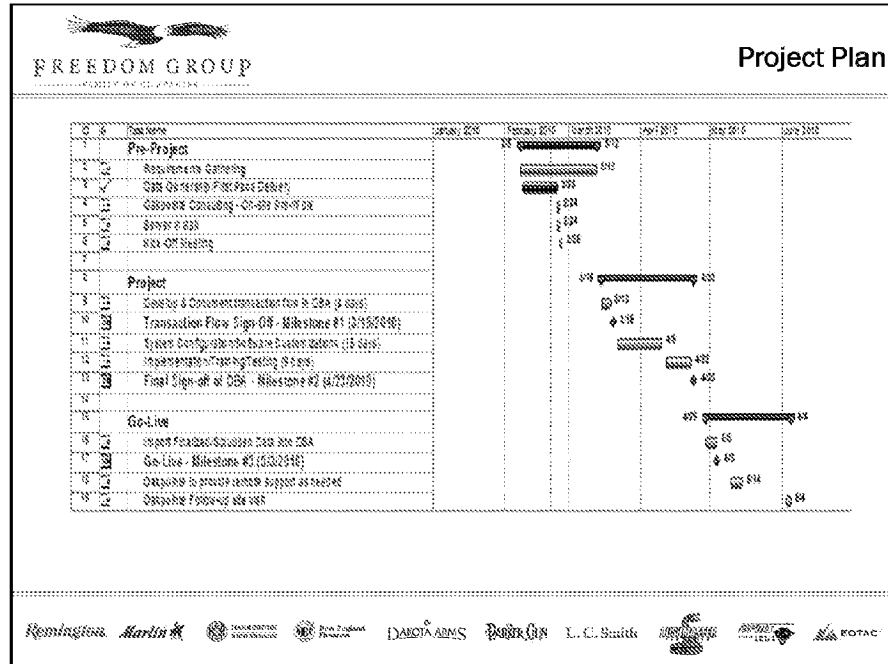


















FREEDOM GROUP

Requirements - Areas Requiring Analysis









- ✧ Confirm DBA process and transactional flows
- ✧ Document Control
 - ✧ Store BOM documents in DBA
- ✧ Data Collection
 - ✧ Shop Floor Scanning; Labor; Cycle Counting
- ✧ Web Orders Interface
 - ✧ Phase 1 – Input Order into DBA with batch upload
 - ✧ Phase 2 – "Real time" interface with Website
- ✧ AR Customer Deposits (Pre-pays)
- ✧ Reporting
 - ✧ Plan to utilize Standard DBA reports for AAC use and Madison use
 - ✧ Custom reporting
 - ✧ Data Extracts
- ✧ Customizations
 - ✧ Production and management of Form2, Form3, Form4, Form5, and Form9 to be housed in DBA
- ✧ Other Serialization and BATF requirements













**FREEDOM GROUP**

Key Project Deliverables

- * Project Plan
- * Detailed Requirements Document that includes (Project Scope):
 - * Transactional Flow
 - * Reports (internal and external)
 - * Customizations
 - * Extracts / Integration
 - * Etc.
- * User Acceptance Test plan (and results)
- * Training of key users
- * Implementation Cutover Plan
- * Data migration strategy
- * System and accompanying processes in production that meet Project Scope
















FREEDOM GROUP

Infrastructure Deliverables

- * Procure new server to house virtualization technology to support needs.
- * No changes will occur in existing location other than new server to house DBA on.
- * After move:
 - * AAC will be connected to the FGI Wide Area Network.
 - * Provide access to FGI resources; provide FGI access to AAC.
 - * Move from AAC domain to FGI domain.
 - * AAC e-mail will be migrated and housed internally within FGI.
 - * Data will be moved from existing servers to virtual platform.
- * No plans at this time to move web site or creative services.
- * Continue to use Carlos Maldonado as IT contractor.


















FREEDOM GROUP

Next Steps

- * Manually enter GL Chart of Accounts
- * Set up GL accounting Periods
- * Enter GL mappings and defaults
- * Set up bank accounts
- * Determine if sales will be tracked by customer type or item category
- * Define work centers and work center labor and burden rates
- * Enter employees in DBA
- * Develop std. times for routing sequences
- * Define item categories
- * Scrub inventory master as needed (there was some discussion about changing part numbering schemes/methodology)
- * Evaluate re-order levels, re-order amounts and lead times for inventory items that are to be included in MRP

**FREEDOM GROUP**

Further Discussion

- * Parking Lot Issues
- * Concerns / Comments
- * Questions
- * Open Issues that need to be resolved

